

HOUSE BILL No. 1744

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-4.1-1-3.

Synopsis: Inheritance tax for stepchildren. Provides for purposes of the inheritance tax that a stepchild of the transferor is a Class A transferee.

Effective: July 1, 2001.

Pond, Dvorak, Steele, Foley

January 17, 2001, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 1744

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-4.1-1-3 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 3. (a) "Class A
3 transferee" means a transferee who is:
4 (1) a lineal ancestor ~~or of the transferor~~;
5 (2) a lineal descendant of the transferor; ~~or~~
6 (3) a stepchild of the transferor.
7 (b) "Class B transferee" means a transferee who is a:
8 (1) brother or sister of the transferor;
9 (2) descendant of a brother or sister of the transferor; or
10 (3) spouse, widow, or widower of a child of the transferor.
11 (c) "Class C transferee" means a transferee, except a surviving
12 spouse, who is neither a Class A nor a Class B transferee.
13 (d) For purposes of this section, a legally adopted child is to be
14 treated as if he were the natural child of his adopting parent. For
15 purposes of this section, if a relationship of loco parentis has existed for
16 at least ten (10) years and if the relationship began before the child's
17 fifteenth birthday, the child is to be considered the natural child of the

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1 loco parentis parent.

2 (e) For purposes of this section, "stepchild" includes a stepchild
3 of any age. The term also includes a child of an individual whose
4 marriage to the transferor was dissolved before the date of the
5 transferor's death if the child was born before the marriage of the
6 transferor and the child's natural parent.

7 SECTION 2. [EFFECTIVE JULY 1, 2001] IC 6-4.1-1-3, as
8 amended by this act, applies to the estate of an individual who dies
9 after June 30, 2001.

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